

ID: CCA\_2012100209431646

Number: **201302027**

Release Date: 1/11/2013

Office:

UILC: 6903.00-00

---

**From:**

**Sent:** Tuesday, October 02, 2012 9:43:17 AM

**To:**

**Cc:**

**Subject:** RE: Form 56 and Disclosure questions

Hi

We coordinated this matter with [REDACTED] and [REDACTED]. Based on [REDACTED] advice that the son, as executor, should be treated as the fiduciary of the estate for federal income tax purposes, you do not need the son to show a court order appointing him as executor of the estate in order to treat him as fiduciary in accordance with section 6903. As the son is the executor, you may disclose the deceased taxpayer's return and return information to him as long as the disclosure of return information would not seriously impair Federal tax administration. In order to disclose the deceased taxpayer's return, however, the son's request must be in writing. Please see IRM 11.3.2.4.11 for more information. Because the son is to be treated as the taxpayer's fiduciary, any notice of deficiency must be mailed to the son's address as well as the decedent's last known address. Please see IRM 4.8.9, in general, and IRM 4.8.9.8.2.6 regarding fiduciary relationships, for more information.

You may also wish to consider transferee liability against the son as fiduciary if he pays debts of the estate before paying any unpaid income tax liability of the decedent and if there are insufficient funds in the estate to pay the tax liability. See sec. 6901; 31 U.S.C. sec. 3713.

[REDACTED]

Please let me know if you have any questions or would like to discuss.

Thanks,